

**SIKKIM**

**GOVERNMENT**



**GAZETTE**

**EXTRAORDINARY  
PUBLISHED BY AUTHORITY**

**Gangtok**

**Monday 04<sup>th</sup> December, 2023**

**No. 462**

**GOVERNMENT OF SIKKIM  
COMMERCIAL TAXES DIVISION  
FINANCE DEPARTMENT  
GANGTOK**

**No. 04/2023-Rate/GST/SIKKIM**

**Date:- 28<sup>th</sup> February, 2023**

**NOTIFICATION**

In exercise of the powers conferred by sub-section (1) of section 11 of the Sikkim Goods and Services Tax Act, 2017 (9 of 2017), the State Government, being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of Sikkim, Finance Department, No.2/2017-State Tax (Rate), dated the 28<sup>th</sup> June, 2017, namely:-

In the said notification, in the Schedule, against S. No. 94, in Column (3), after the item (ii) and the entries relating thereto, the following item and entry shall be inserted, namely: -

“(iii) Rab, other than pre-packaged and labelled”.

2. This notification shall come into force on the 1<sup>st</sup> day of March, 2023.

**[F. No. GOS/2009-2010/16-1C (9) VOL-III]**

**Manoj Rai  
Commissioner  
Commercial Taxes Division  
Finance Department**

